

State of Alaska
Department of Revenue

Motor Fuel Tax Return Booklet
Beginning April 1, 2001



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Mailing Address

Department of Revenue

Tax Division

PO Box 110420

Juneau, AK 99811-0420

Department of Revenue
Tax Division
PO Box 110420
Juneau, AK 99811-0420

Alaska Motor Fuel Tax Return
AS 43.40.010

Due Date: On or before the last day of the month following the month in which the motor fuel was used, sold, or delivered.

Diesel

DEPT USE ONLY

FSN:

Company Name and Mailing Address	Federal EIN	Qualified Dealer Number	For the Month of	Year
	Contact Person		Check if applicable (attach explanation) Amended Return <input type="checkbox"/>	
	Telephone Number	Fax Number	E-mail Address	

SECTION I. SUMMARY

Report all transactions in whole gallons.

INVENTORY RECONCILIATION

GALLONS

1. Beginning physical inventory (Must agree with prior month's ending inventory)	
2. Receipts (from Section II, line 5).....	
3. Disbursements (from Section III, line 13).....	()
4. Gain (Loss) (attach explanation).....	
5. Transfers (re-brands from one product to another).....	
6. Ending physical inventory.....	

TAX COMPUTATION

HIGHWAY

MARINE

7. Total gallons delivered tax-on (from Section III, line 1d).....		
8. Less: tax-paid purchases (total should equal Section II, line 2).....	()	()
9. Net Taxable gallons (sum of lines 7 and 8).....		
10. Tax Rate.....	0.08	0.05
11. Tax (multiply line 9 by tax rate, line 10).....	\$	\$
12. Bad debt credit (See instructions)		
13. Total tax liability or (credit). Add lines 11 and 12.		
14. Add each entry from line 13		
15. Deduction for timely filing (1% of line 14 or \$100 whichever is less).....		()
16. Claim for refund of fuel used by dealer for non-highway use. (see instructions)		
gallons times refundable portion non-highway refund		
a. Diesel purchased at 8¢	x .06 =	
b. Diesel purchased at 5¢	x .03 =	
c. Total credit (sum of lines 16a and 16b).....		()
17. Other Credits		()
18. Amount due (add lines 14 through 17)		

Check box if: ☐ Wire Transfer
☐ EFT: Receipt Number _____

I declare under penalty of unsworn falsification that I have examined the return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.

Signature	Type or Print Name	Date
DEPT USE ONLY		

Alaska Motor Fuel Tax Return - Diesel
Page 2

Company Name	Federal EIN	Qualified Dealer Number	For the Month of	Year

Report all transactions in whole gallons.

SECTION II. RECEIPTS

	FROM SCHEDULE	GALLONS
1. In-state refinery production.....		
2. Gallons received tax-on.....		
3. Gallons received tax-off from licensed Qualified Dealers.....	2	
4. Gallons imported from other states or foreign countries	3	
5. Total receipts (add lines 1 through 4)..... (Carry forward to section I, line 2)		

SECTION III. DISBURSEMENTS

GALLONS DELIVERED TAX-ON

	HIGHWAY	MARINE
1a. Gallons used (including non-highway use)		
1b. Gallons delivered tax-on to retailers and consumers		
1c. Gallons delivered tax-on to licensed Qualified Dealers.....		
1d. Total gallons delivered tax-on (add lines 1a through 1c)..... (Carry forward to section I, line 7)		

GALLONS DELIVERED TAX-OFF

	GALLONS
2. Gallons delivered tax-off to licensed Qualified Dealers.....	6
3. Gallons exported to other states or foreign countries.....	7
4. Gallons delivered to U.S. government agencies.....	
5a. Gallons delivered to state or local government agencies for their exclusive use.....	
5b. Gallons delivered to Qualified Municipalities (see instructions).....	9
6. Gallons delivered to charitable institutions.....	
7. Gallons used or delivered to users for heating	
8. Gallons delivered to public utilities.....	
9. Gallons used or delivered to stationary power plants	
10. Bunker fuel (residual fuel oil - #6 diesel).....	
11. Other exempt use or delivery (attach explanation).....	
12. Total gallons delivered tax-off (add lines 2 through 11).....	
13. Total disbursements (add lines 1d and 12)..... (Carry forward to section I, line 3)	

Alaska Motor Fuel Tax Return - Gasoline
Page 2

Company Name	Federal EIN	Qualified Dealer Number	For the Month of	Year
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Report all transactions in whole gallons.

SECTION II. RECEIPTS

	FROM SCHEDULE	GALLONS
1. In-state refinery production.....		
2. Gallons received tax-on.....		
3. Gallons received tax-off from licensed Qualified Dealers.....	2	
4. Gallons imported from other states or foreign countries	3	
5. Total receipts (add lines 1 through 4)..... <i>(Carry forward to section I, line 2)</i>		

SECTION III. DISBURSEMENTS

GALLONS DELIVERED TAX-ON

	HIGHWAY	MARINE
1a. Gallons used (including non-highway use)		
1b. Gallons delivered tax-on to retailers and consumers		
1c. Gallons delivered tax-on to licensed Qualified Dealers.....		
1d. Total gallons delivered tax-on (add lines 1a through 1c)..... <i>(Carry forward to section I, line 7)</i>		

GALLONS DELIVERED TAX-OFF

	GALLONS
2. Gallons delivered tax-off to licensed Qualified Dealers.....	6
3. Gallons exported to other states or foreign countries.....	7
4. Gallons delivered to U.S. government agencies.....	
5. Gallons delivered to state or local government agencies for their exclusive use.....	
6. Gallons delivered to charitable institutions.....	
7. Gallons used or delivered to users for heating	
8. Gallons delivered to public utilities.....	
9. Gallons used or delivered to stationary power plants	
10. Other exempt use or delivery (attach explanation).....	
11. Total gallons delivered tax-off (add lines 2 through 10).....	
12. Total disbursements (add lines 1d and 11)..... <i>(Carry forward to section I, line 3)</i>	

Department of Revenue
Tax Division
PO Box 110420
Juneau, AK 99811-0420

Alaska Motor Fuel Tax Return
AS 43.40.010

Due Date: On or before the last day of the month following the month in which the motor fuel was used, sold, or delivered.

Aviation Fuel

DEPT USE ONLY

FSN:

Company Name and Mailing Address	Federal EIN	Qualified Dealer Number	For the Month of	Year
	Contact Person		Check if applicable (attach explanation) Amended Return <input type="checkbox"/>	
	Telephone Number	Fax Number	E-mail Address	

SECTION I. SUMMARY

Report all transactions in whole gallons.

INVENTORY RECONCILIATION

JET FUEL

AVIATION GAS

1. Beginning physical inventory (Must agree with prior month's ending inventory)		
2. Receipts (from Section II, line 5).....		
3. Disbursements (from Section III, line 12).....	()	()
4. Gain (Loss) (attach explanation).....		
5. Transfers (re-brands from one product to another).....		
6. Ending physical inventory.....		

TAX COMPUTATION

JET FUEL

AVIATION GAS

7. Total gallons delivered tax-on (from Section III, line 1d).....		
8. Less: tax-paid purchases (total should equal Section II, line 2).....	()	()
9. Net Taxable gallons (sum of lines 7 and 8).....		
10. Tax Rate.....	0.032	0.047
11. Tax (multiply line 9 by tax rate, line 10).....	\$	\$
12. Bad debt credit (See instructions).....		
13. Total tax liability or (credit) (add lines 11 and 12).....		
14. Add each entry from line 13.....		
15. Deduction for timely filing (1% of line 14 or \$100 whichever is less).....		
16. Claim for refund of fuel used by dealer for non-highway use (see instructions)		
gallons times refundable portion non-highway refund		
a. Aviation gasoline purchased at 4.7¢	X .027 =	
b. Jet fuel purchased at 3.2¢	X .012 =	
c. Total credit (sum of lines 16a and 16b).....		()
17. Other Credits		()
18. Amount due. Add lines 14 through 17		
Check box if: <input type="checkbox"/> Wire Transfer		
<input type="checkbox"/> EFT: Receipt Number		

I declare under penalty of unsworn falsification that I have examined the return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.

Signature	Type or Print Name	Date
DEPT USE ONLY		

Alaska Motor Fuel Tax Return - Aviation Fuel
Page 2

Company Name	Federal EIN	Qualified Dealer Number	For the Month of	Year

Report all transactions in whole gallons.

SECTION II. RECEIPTS

	FROM SCHEDULE	JET FUEL	AVIATION GASOLINE
1. In-state refinery production.....			
2. Gallons received tax-on.....			
3. Gallons received tax-off from licensed Qualified Dealers.....	2		
4. Gallons imported from other states or foreign countries	3		
5. Total receipts (add lines 1 through 4)..... (Carry forward to section I, line 2)			

SECTION III. DISBURSEMENTS

GALLONS DELIVERED TAX-ON

	JET FUEL	AVIATION GASOLINE
1a. Gallons used (including non-highway use).....		
1b. Gallons delivered tax-on to retailers and consumers		
1c. Gallons delivered tax-on to licensed Qualified Dealers.....		
1d. Total gallons delivered tax-on (add lines 1a through 1c)..... (Carry forward to section I, line 7)		

GALLONS DELIVERED TAX-OFF

	GALLONS
2. Gallons delivered tax-off to licensed Qualified Dealers.....	6
3. Gallons exported to other states or foreign countries.....	7
4. Gallons delivered to U.S. government agencies.....	
5. Gallons delivered to state or local government agencies.....	
6. Gallons delivered to charitable institutions.....	
7. Gallons used or delivered to users for heating	
8. Gallons used in foreign flights (air carriers only).....	12
9. Gallons delivered to air carriers for foreign/domestic flights..... (Qualified Dealers only)	13
10. Other exempt use or delivery (attach explanation).....	
11. Total gallons delivered tax-off (add lines 2 through 10).....	
12. Total disbursements (add lines 1d and 11)..... (Carry forward to section I, line 3)	

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Alaska Motor Fuel Tax Return
AS 43.40.010

Due Date: On or before the last day of the month following the month in which the motor fuel was used, sold, or delivered.

Gasohol

DEPT USE ONLY

FSN:

Company Name and Mailing Address	Federal EIN	Qualified Dealer Number	For the Month of	Year
	Contact Person		Check if applicable (attach explanation) Amended Return <input type="checkbox"/>	
	Telephone Number	Fax Number	E-mail Address	

SECTION I. SUMMARY

Report all transactions in whole gallons.

INVENTORY RECONCILIATION

GALLONS

1. Beginning physical inventory (Must agree with prior month's ending inventory)	
2. Receipts (from Section II, line 5)	
3. Disbursements (from Section III, line 13)	()
4. Gain (Loss) (attach explanation)	
5. Transfers (re-brands from one product to another)	
6. Ending physical inventory	

TAX COMPUTATION

	\$0.08	\$0.02
7. Total gallons delivered tax-on (from Section III, line 1d)		
8. Less: tax-paid purchases (total should equal Section II, line 2)	()	()
9. Net Taxable gallons (sum of lines 7 and 8)		
10. Tax Rate	0.08	0.02
11. Tax (multiply line 9 by tax rate, line 10)	\$	\$
12. Bad debt credit (See instructions)		
13. Total tax liability or (credit) (add lines 11 and 12)		
14. Add each entry from line 13		
15. Deduction for timely filing (1% of line 14 or \$100 whichever is less)		
16. Claim for refund of fuel used by dealer for non-highway use (see instructions)		
Fuel purchased at 8¢ gallons		
times refundable portion		
x .06 = non-highway refund:		()
17. Other Credits		()
18. Amount due. Add lines 14 through 17.		
Check box if: <input type="checkbox"/> Wire Transfer		
<input type="checkbox"/> EFT: Receipt Number		

I declare under penalty of unsworn falsification that I have examined the return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.

Signature	Type or Print Name	Date
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DEPT USE ONLY

Alaska Motor Fuel Tax Return - Gasohol
Page 2

Company Name	Federal EIN	Qualified Dealer Number	For the Month of	Year

Report all transactions in whole gallons.

SECTION II. RECEIPTS

	FROM SCHEDULE	GALLONS
1. In-state refinery production.....		
2. Gallons received tax-on.....		
3. Gallons received tax-off from licensed Qualified Dealers.....	2	
4. Gallons imported from other states or foreign countries	3	
5. Total receipts (add lines 1 through 4)..... (Carry forward to section I, line 2)		

SECTION III. DISBURSEMENTS

GALLONS DELIVERED TAX-ON

	\$.08	\$.02
1a. Gallons used (including non-highway)		
1b. Gallons delivered tax-on to retailers and consumers		
1c. Gallons delivered tax-on to licensed Qualified Dealers.....		
1d. Total gallons delivered tax-on (add lines 1a through 1c)..... (Carry forward to section I, line 7)		

GALLONS DELIVERED TAX-OFF

	GALLONS
2. Gallons delivered tax-off to licensed Qualified Dealers.....	6
3. Gallons exported to other states or foreign countries.....	7
4. Gallons delivered to U.S. government agencies.....	
5. Gallons delivered to state or local government agencies for their exclusive use.....	
6. Gallons delivered to charitable institutions.....	
7. Gallons used or delivered to users for heating	
8. Gallons delivered to public utilities.....	
9. Gallons used or delivered to stationary power plants	
10a. Fuel blended with alcohol derived from wood product (See instructions)	
10b. Fuel blended with alcohol derived from waste seafood (See instructions)	
11. Other exempt use or delivery (attach explanation).....	
12. Total gallons delivered tax-off (add lines 2 through 11).....	
13. Total disbursements (add lines 1d and 12)..... (Carry forward to section I, line 3)	

SCHEDULE OF GALLONS RECEIVED TAX-OFF

Company Name	Federal EIN	Qualified Dealer Number	For the Month of	Year
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Fuel Type: (Check only one box)

2. Gallons received tax-off from licensed Qualified Dealers

- ☐ 65 Gasoline
- ☐ 124 Gasohol
- ☐ 125 Aviation Gas
- ☐ 130 Jet Fuel
- ☐ 160 Diesel

[illegible]

SCHEDULE OF IMPORTED FUEL

Company Name	Federal EIN	Qualified Dealer Number	For the Month of	Year
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Fuel Type: (Check only one box)

- ☐ 65 Gasoline
- ☐ 124 Gasohol
- ☐ 125 Aviation Gas
- ☐ 130 Jet Fuel
- ☐ 160 Diesel

[illegible]

SCHEDULE OF GALLONS DELIVERED TAX-OFF

Company Name	Federal EIN	Qualified Dealer Number	For the Month of	Year
--------------	-------------	-------------------------	------------------	------

- ☐ 6. Gallons delivered tax-off to licensed Qualified Dealers
- ☐ 9. Gallons delivered to Qualified Municipalities
- ☐ 13. Gallons delivered to air carriers for foreign/domestic flights (jet fuel only)

- ☐ 65 Gasoline
- ☐ 124 Gasohol
- ☐ 125 Aviation Gas
- ☐ 130 Jet Fuel
- ☐ 160 Diesel

[illegible]

SCHEDULE OF EXPORTED FUEL

Company Name	Federal EIN	Qualified Dealer Number	For the Month of	Year
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7. Gallons exported to other states or foreign countries

<input type="checkbox"/>	65 Gasoline
<input type="checkbox"/>	124 Gasohol
<input type="checkbox"/>	125 Aviation Gas
<input type="checkbox"/>	130 Jet Fuel
<input type="checkbox"/>	160 Diesel

[illegible]

SCHEDULE OF JET FUEL USED IN FOREIGN FLIGHTS (Air Carriers Only)

Company Name	Federal EIN	For the Month of	Year

Schedule Type

Fuel Type

12. Gallons used in foreign flights

130 Jet Fuel

[illegible]

State of Alaska
Department of Revenue
Tax Division
PO Box 110420
Juneau, AK 99811-0420

MOTOR FUEL TAX RETURN BOOKLET

TO: